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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

PENGARUH GOOD CORPERATE GOVERNANCE TERHADAP MINAT MUZAKKI MEMBAYAR ZAKAT DI BAITUL MAL ACEH BESAR

ABSTRACT

ABSTRAK

Tujuan penelitian ini adalah untuk menguji pengaruh penerapan prinsip-prinsip Good Corporate Governance (GCG) terhadap minat muzakki membayar zakat di Baitul Mal Aceh Besar, yang terdiri dari akuntabilitas, transparansi, kewajaran dan responsibilitas. Penelitian ini merupakan penelitian survei dengan menggunakan kuesioner sebagai instrumennya. Populasi yang digunakan dalam penelitian ini adalah masyarakat di Aceh Besar. Sampel pada penelitian ini yaitu 100 orang yang merupakan calon muzakki, yang dipilih dengan teknik sampel dengan metode purposive. Hasil penelitian ini menunjukkan bahwa secara simultan Good Corporate Governance (akuntabilitas, transparansi, kewajaran dan responsibilitas) memiliki pengaruh terhadap minat muzakki membayar zakat di Baitul Mal Aceh Besar. Secara parsial masing-masing prinsip akuntabilitas, transparansi, kewajaran dan responsibilitas berpengaruh positif dan signifikan terhadap minat muzakki membayar zakat di Baitul Mal Aceh Besar.. Berdasarkan hasil penelitian ini, diharapkan Baitul Mal, konsisten dalam menerapkan Good Corporate Governance (GCG) dalam rangka meningkatkan minat masyarakat/muzakki untuk membayar zakat di Baitul Mal.

Katakunci: Good Corporate Governance, akuntabilitas, transparansi, kewajaran dan responsibilitas, Baitul Mal.

ABSTRACT

The aim of this study is to examine the effect of the principles of Good Corporate Governance (GCG) application on the interest of muzakki to pay zakat in the Baitul Mal Aceh Besar, which consisted of accountability, transparency, fairness and responsibility. This research is a survey study using a questionnaire as an instrument. The population in this study was the people in Aceh Besar. The sample in this study was 100 people who were candidates for muzakki, selected by sampling technique with a purposive method. The result of this study showed that simultaneously Good Corporate Governance (accountability, transparency, fairness and responsibility) has an influence on the interest of muzakki paying zakat in the Baitul Mal Aceh Besar. Partially, each principle of accountability, transparency, fairness and responsibility has a positive and significant effect on the interest of muzakki to pay zakat in the Baitul Mal Aceh Besar. Based on the results of this study, it is expected that Baitul Mal is consistent in implementing Good Corporate Governance (GCG) in order to increase public interest / muzakki to pay zakat in the Baitul Mal.

Keyword: Good Corporate Governance, accountability, transparency, fairness and responsibility, Baitul Mal.